Labour and Municipal Administration Secretariat

PROCLAMATION.

Bangalore dated the 1st December 1967.

S. O. 2269—In exercise of the powers conferred by clause (b) of sub-section (1) of section 351 read with sections 9 and 353 of the Mysore Municipalities Act, 1964 (Mysore Act 22 of 1964), the Government of Mysore hereby announces that it is proposed to impose the taxes specified in column (1) of Schedule below at the rates specified in the corresponding entry in column (2) thereof, in the Notified Area Gokak Falls, declared as Notified Area in Notification No. PLM 156 GBA 62 dated 22nd November 1965.

All person who entertain any objection to the said proposal are hereby required to submit the same with reasons therefor in writing to the Divisional Commissioner, Belgaum Division, Belgaum, within two months from the date of publication of this Proclamation.

SCHEDULE.

Tax to be imposed 1	Rate of Tax 2
1 Tax on buildings or lands or both :	
(i) Lands not occupied by buildings and no appurtenant to any building or attached thereto for use therewith as a garden or pleasure ground or for the pasturage of animals kept for private use.	Per year : Two rupees for every one hundred square metres.
(ii) Building or lands or both not falling under (i) above.	Eight per centum on the annual rateable value.
2 General Sanitary Cess.	Four per centum of the annual rateable value.

1		2
3	Sepecial Sanitary Cess.	Three per centum of the annual rateable value.
4	Water Rate or water rates.	Seven per centum of the annual rateable value.
5	Lighting tax.	Three per centum of the annual rateable value.
6	Tax on professions, trades, callings and employments.	At rates mentioned in Annexure 'A' to this Schedule.
7	Tax on shops and other places where a business or profession is carried on for purposes of profit payable by the person or persons engaged in the business or profession.	At rates mentioned in Annexure 'B' to this schedule.
8	Tax on all or any vehicles (other than Motor Vehicles) boats or animals.	At rates mentioned in Annexture 'C' to this Schedule.

[No. LMA 1 MNZ 66.]

By Order and in the name of the Governor of Mysore,

N. S. RAMACHANDRA,
Secretary to Government,
Health & Munpl. Admn. Department.

ANNEXURE 'A'

ANNEXURE TO Government Proclamation, No. LMA 1 MNZ 66, dated 1st December 1967.

RATES OF TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS

Class I

Every persons exercising any profession or calling or engaging in any trade or holding any office or appointment, public or private, or employed in any manner, whose income, pay, salary or pension amounts to five thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to five thousand rupees a month or upwards :

	Yearly Rs.
(i) Carrying on business as a company ;	
(ii) Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, auctioneers, and commission agents ;	
(iii) Bankers, money-lenders, money-changers and pawn brokers ;	
(iv) Editors and proprietors of news papers ;	
(v) Brokers and dealers in securities, shares or bills of exchange ;	
(vi) Practising barristers, advocates solicitors ; attorneys, pleaders, and law agents ;	
(vii) Dentists and veterinary surgeons ;	
(viii) Practising medical practitioners of all kinds including hakims and vaidyas ;	
(ix) Architects and civil engineers ;	
(x) Owners and farmers of markets and toll farmers ;	250–00
(xi) Keepers of hostels, lodging houses, or boarding houses ;	
(xii) Builders and surveyors ;	
(xiii) Owners of mills, warehouses, printing presses oil presses, cotton presses and other presses and factories of all kinds ;	
(xiv) Professional artists, photographers, actors and actresses and owners or managers of circuses or theatrical companies, musicians and dancers ;	
(xv) Dealers in animals or vehicles and owners, or keepers of livery stable or hackney carriages ;	
(xvi) Artizans ;	
(xvii) Cinema proprietors and owners of cotton ginning factories ;	
(xviii) Chartered accountants, income tax practitioners sales tax practitioners and insurance agents.	

Class II

	Rs. Yearly
Every person described in class I whose income pay, salary or pension amounts or whose income is estimated to amount to four thousand rupees a month or upwards ;	200–00

Class III

Every person described in Class I whose income, pay, salary or pension amounts, or whose income is estimated to amount to three thousand rupees a month or upwards ;	150–00

Class IV

Every person described in Class I whose income, pay, salary or pension amounts or whose income is estimated to amount, to two thousand rupees a month or upwards ;	100–00

Class V

Every person described in Class I whose income, pay, salary or pension amounts, or whose income is estimated to amount to one thousand and five hundred rupees a month or upwards ;	75–00

Class VI

Every person described in Class I whose income, pay, salary or pension amounts, or whose income is estimated to amount to one thousand rupees a month or upwards ;...	50–00

Class VII

Every person described in Class I whose income, pay, salary or pension amounts or whose income is estimated to amount to five hundred rupees a month or upwards ; ...	25–00

Class VIII

Every person described in Class I whose income, pay, salary or pension amounts or whose income is estimated to amount, to three hundred rupees a month or up wards ;...	15–00

Class IX

Every person described in class I whose income pay, salary or pension amounts or whose income is estimated to amount to two hundred rupees a month or upwards ...	10–00

Provided that the annual profession tax payable by the categories of persons mentioned in column (1) of the following table shall not be less than the amount mentioned in the corresponding entry of column (2).

TABLE

	Yearly
Owners of a cotton, press, cotton ginning factory or cinema proprietor	75–00
Wholesale trader, banker, barrister, attorney, architect, civil engineer, mill owner or factory owner ...	50–00
Abakari renter (other than a mere liquor shop-keeper), editor or proprietor of a news paper, broker or other dealer in securities, shares or bills of exchange or a keeper of a hotel, lodging house, boarding house, medical practitioner (other than a hakim or vaidya), dentist or veterinary surgeon	25–00
Auctioneer, money lender, owner or farmer of a market, toll-former, builder surveyor or owner of a warehouse or press (other than a cotton press or oil press) or a Solicitor, Advocate or Pleader	15–00

ANNEXURE 'B'

Rates of Tax on shops and other places of Business or Profession.

	Class					
	1st :	2nd :	3rd :	4th :	5th :	6th :
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Shops : For each shop per year : Town Municipalities :	50	40	30	20	10	
2. Other places where business or profession is carried on for purposes of profit : For each place per year : Town Municipalities :	30	25	20	10	5	3

Explanation.—For the purposes of this schedule the class of the Shop shall be determined in accordance with the resolution made under Section 95.

ANNEXURE 'C'

Vehicles, Boats and Animals liable to taxation with the maximum rates of taxation :

	Yearly Rs. Ps.
For every four-wheeled vehicle with springs constructed to be drawn by two or more horses.	20-00
For every four-wheeled vehicle with springs constructed to be drawn by a horse, bull or bullock or by two or more horses under thirteen hands, bulls or bullocks	10-00
For every two-wheeled vehicle with springs constructed to be drawn by one or more horses, bulls or bullocks ...	6-00
For every other vehicle with springs and every plarquin ...	6-00
For every cart or other vehicle without springs ...	4-00
For every boat	4-00
For every bicycle or tricycle	3-00
For every elephant	24-00
For every camel	12-00
For every horse over thirteen hands	10-00
For every horse or of under thirteen hands	4-00
For every horse of or under eleven hands and for every mule.	2-00
For every bullock or bull	1-00
For every male buffalo	1-00
For every ass	0-50
For every trailer other than those exempted from municipal tax under the Mysore Motor Vehicles taxation Act, 1957 ...	10-00

P. V. JOSHI, *Under Secy.*